

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**38 Powder River
0692 Biddle Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	44,459.45	42,018.06	0.00	2,441.39	0.00	0.00
21XX Support Services - Students	392.08	222.18	0.00	169.90	0.00	0.00
23XX Support Services - General Administration	1,636.37	1,636.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,338.84	0.00	1,338.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,844.82	5,844.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,659.02	2,659.02	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,567.37	1,567.37	XXXXXXXXXX	0.00	0.00	0.00
Totals	57,897.95	53,947.82	1,338.84	2,611.29	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	57,897.95					
Line A	Preliminary Indirect Cost Rate [C divided by B] 1,338.84/53,947.82		2.48%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

38 Powder River
0705 Broadus Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	763,788.56	763,788.56	0.00	0.00	0.00	0.00
21XX Support Services - Students	19,220.91	19,220.91	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,317.68	2,317.68	0.00	0.00	0.00	0.00
222X Educational Media Services	39,674.86	39,674.86	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	44,518.48	44,518.48	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	95,534.43	95,534.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	20,869.76	0.00	20,869.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	193,689.71	193,689.71	0.00	0.00	0.00	0.00
27XX Student Transportation Services	42,634.23	42,634.23	0.00	0.00	0.00	0.00
31XX Food Services	89,043.87	89,043.87	0.00	0.00	0.00	0.00
33XX Community Services	1,891.89	1,891.89	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,471.96	9,471.96	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,019.62	3,019.62	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,325,675.96	1,304,806.20	20,869.76	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,325,675.96					
Line A	Preliminary Indirect Cost Rate [C divided by B] 20,869.76/1,304,806.20		1.60%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

38 Powder River
0706 Powder River Co Dist H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	635,684.62	635,684.62	0.00	0.00	0.00	0.00
21XX Support Services - Students	12,897.48	12,897.48	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,302.62	2,302.62	0.00	0.00	0.00	0.00
222X Educational Media Services	18,569.85	18,569.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	60,588.80	60,588.80	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	69,754.20	69,754.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,637.45	0.00	21,837.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	170,332.75	162,896.81	0.00	7,435.94	0.00	0.00
27XX Student Transportation Services	332,291.72	330,386.60	0.00	1,905.12	0.00	0.00
33XX Community Services	2,172.41	2,172.41	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	19,676.27	19,676.27	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	38,400.89	38,400.89	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,888.93	1,888.93	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,393,197.99	1,355,219.48	21,837.41	9,341.06	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,393,197.99					
Line A	Preliminary Indirect Cost Rate [C divided by B] 21,837.41/1,355,219.48		1.61%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
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See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

38 Powder River
0709 South Stacey Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	31,701.10	31,144.10	0.00	557.00	0.00	0.00
222X Educational Media Services	97.94	97.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,729.59	1,729.59	0.00	0.00	0.00	0.00
25XX Support Services - Business	39.38	0.00	39.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,076.44	5,076.44	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,645.25	1,645.25	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	18,911.43	0.00	XXXXXXXXXX	18,911.43	0.00	0.00
62XX Resources Transferred to Other School Districts or	870.76	870.76	XXXXXXXXXX	0.00	0.00	0.00
Totals	60,071.89	40,564.08	39.38	19,468.43	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	60,071.89					
Line A	Preliminary Indirect Cost Rate [C divided by B] 39.38/40,564.08		0.10%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
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